

1 JAMIE LYNN GALLIAN, DEBTOR
2 16222 Monterey Lane, Unit 376
3 Huntington Beach, CA 92649
4 (714)321-3449
5 jamiegallian@gmail.com
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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re

JAMIE LYNN GALLIAN,

Debtor.

Case No. 8:21-bk-11710-ES

Chapter 7

**DEBTOR'S NOTICE OF 2018 IRS
UNDERPAYMENT, PAID IN FULL**

ISO DOC 208; Related to DOC 162
Hearing September 13, 2022

Time: 11:00am

Department 5C

TO ALL CREDITORS AND INTERESTED PARTIES:

PLEASE TAKE NOTICE THAT JAMIE LYNN GALLIAN (the "Debtor") in
the bankruptcy estate (the "Estate") of Jamie Lynn Gallian (the "Debtor"), Debtor's Notice
of 2018 IRS PAID IN FULL in the amount of \$3900.00. Accrued interest was paid from
7/9/21 to date.

DEBTOR was misinformed by the Chapter 7 Trustee regarding the 2018 IRS.
Debtor was told there were no outstanding or unpaid IRS monies owned in contradiction
to what debtor knew was correct and disclosed, The 2018 monies owing have been paid
including additional monies for accrued interest.

I declare under penalty of perjury the above statement is true and correct

8/31/2022

Jamie Lynn Gallian
1 JAMIE LYNN GALLIAN



Jamie Gallian <jamiegallian@gmail.com>

Regarding Houser BROS SENDING MY RENT CHECK TO THE IRS

1 message

Jamie Gallian <jamiegallian@gmail.com>

Wed, Aug 31, 2022 at 11:05 AM

To: Jeff Golden <jgolden@wglp.com>, Eric Israel <epi@danninggill.com>

Mr. Golden,

It is disturbing when a Officer of The Court lies to the debtor.

I have provided the copies of the check sent to the IRS by Houser to you and the letter from the IRS returning the check to me several months ago with their apology.

You and I specifically talked about the IRS potential claims I listed in my p Chapter 7 petition and amendments thereafter filed as a Pro Per.

You. specifically told me personally "there were no IRS claims" after looking "it up" you told me.

I have paid at least two bills from the IRS and FTB. My filed tax return for 2021 I paid amounts owed.

No thanks to you in communicating accurate information readily available to you.

I'm am extremely disappointed in your failure to be transparent.

Jamie Gallian
Sent from my iPhone


Verizon LTE

10:27 AM

57%

AA

directpay.irs.gov



[Sign Out](#)

Direct Pay

[Need help?](#)

5 of 5

Confirmation

Your payment has been submitted. An email confirming this transaction will be sent to the email address you provided. You may want to print or record the information on this screen for future reference.


Confirmation Number
222-2643-9359-3344


Submitted
08-31-2022 10:27 A.M. Pacific Time (UTC
-8:00)


Payment Amount
\$3,900.00

<

>







Verizon LTE

10:28 AM

57%

directpay.irs.gov

222-2643-9359-3344

Submitted

08-31-2022 10:27 A.M. Pacific Time (UTC
-8:00)

Payment Amount

\$3,900.00

Payment Status

Scheduled

Payment Date

August 31, 2022

Reason for Payment

Proposed Tax Assessment

Payment Type

Income Tax - Form 1040

Tax Year for Payment

2018

Bank Name

JPMORGAN CHASE BANK, NA

Account Number

7000

Verizon LTE

10:28 AM

57%

directpay.irs.gov

Payment Amount

\$3,900.00

Payment Status

Scheduled

Payment Date

August 31, 2022

Reason for Payment

Proposed Tax Assessment

Payment Type

Income Tax - Form 1040

Tax Year for Payment

2018

Bank Name

JPMORGAN CHASE BANK, NA

Account Number

xxxxx7860

Email Address

jamiegallian@gmail.com

MAKE ANOTHER PAYMENT

Fill in this information to identify the case:

Debtor 1 JAMIE LYNN GALLIAN

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 8:21-BK-11710-ES

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Department of Treasury - Internal Revenue Service</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia</u> <u>PA</u> <u>19101-7346</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>40861539</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) <u>Internal Revenue Service</u> Name <u>P.O. Box 7317</u> Number Street <u>Philadelphia</u> <u>PA</u> <u>19101-7317</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 3,416.58. Does this amount include interest or other charges?
☐ No
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Taxes _____

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.

Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☐ No
☒ Yes. Identify the property: See Attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? ☐ No ☒ Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 3,417.25
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☒ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/11/2022
MM / DD / YYYY

/s/ ANGELA SMITH

Signature

Print the name of the person who is completing and signing this claim:

Name	ANGELA SMITH		
	First name	Middle name	Last name
Title	Bankruptcy Specialist		
Company	Internal Revenue Service		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	Insolvency Group 7 300 North Los Angeles St, M/S 5022		
	Number Street		
	Los Angeles	CA	90012
	City	State	ZIP Code
Contact phone	213-372-4381	Email	angela.r.smith@irs.gov

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: JAMIE LYNN GALLIAN
AKA JAMIE L GALLIAN
16222 MONTEREY LN SP #376
HUNTINGTON BEACH, CA 92649

Case Number
8:21-BK-11710-ES

Type of Bankruptcy Case
CHAPTER 7A

Date of Petition
07/09/2021

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-3936	INCOME	12/31/2018	07/19/2021	\$3,113.00	\$304.25
				\$3,113.00	\$304.25

Total Amount of Unsecured Priority Claims:

\$3,417.25

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 5801 Skylab Road Huntington Beach, CA 92649

A true and correct copy of the foregoing document entitled (*specify*): DEBTORS NOTICE ALL INTERESTED PARTIES UNDERPAYMENT 2018 IRS, PAID IN FULL \$3900.00.

will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On August 31, 2022 I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page.

2. SERVED BY UNITED STATES MAIL: On _____, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by causing to be placed a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page.

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed. ☐ Service information continued on attached page.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 31, 2022
Date

ROBERT MCLELLAND
Printed Name

Robert McLelland
Signature